EDUCATION DEPARTMENT[281]

Adopted and Filed

Pursuant to the authority of Iowa Code section 256.7(5), the State Board of Education hereby amends Chapter 96, "Local Option Sales and Services Tax for School Infrastructure," Iowa Administrative Code.

2008 Iowa Acts, chapter 1134, sections 27 to 32, and 2008 Iowa Acts, chapter 1191, sections 72 and 73, created new Iowa Code chapter 423F, Statewide School Infrastructure Funding. Thus, most of the amendments adopted herein are nonsubstantive, but are necessary to reflect the additional statutory authority of Iowa Code chapter 423F. There are two substantive changes: In Item 5, paragraph 96.4(2)"d" reflects the suggestion of members of the School Budget Review Committee that there be evidence that the communities from which a district's student population comes can sustain projected enrollments. The references in paragraphs 96.4(2)"e" and 96.5(4)"b" to enrollments of at least 25 students per grade level are stricken for lack of statutory support.

An agencywide waiver provision is provided in 281—Chapter 4.

Notice of Intended Action was published in the August 26, 2009, Iowa Administrative Bulletin as **ARC 8048B**. A public hearing was held on September 15, 2009, and public comments were allowed until 4:30 p.m. on September 15, 2009. No written or oral comments were received.

These amendments are identical to those published under Notice.

These amendments are intended to implement Iowa Code chapters 423E and 423F.

These amendments shall become effective January 20, 2010.

EDITOR'S NOTE: Pursuant to recommendation of the Administrative Rules Review Committee published in the Iowa Administrative Bulletin, September 10, 1986, the text of these amendments [96.1 to 96.8] is being omitted. These amendments are identical to those published under Notice as **ARC 8048B**, IAB 8/26/09.

[Filed 11/21/09, effective 1/20/10] [Published 12/16/09] [For replacement pages for IAC, see IAC Supplement 12/16/09.]